

CERTIFICATE OF EFS FILING UNDER 37 CFR §1.8

I hereby certify that this correspondence is being electronically transmitted to the United States Patent and Trademark Office, Commissioner for Patents, via the EFS pursuant to 37 CFR §1.8 on the below date:

Date: March 21, 2008

Name: Gustavo Siller, Jr.

Signature: /Gustavo Siller, Jr./

**BRINKS
HOFER
GILSON
& LIONE**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Appln. of: Atsushi Magara

Appln. No.: 10/600,938

Filed: June 20, 2003

For: ROTARY HEAD WITH SMALL OUTPUT
DIFFERENCE AND TAPE-MEDIUM
RECORDING AND PLAYBACK APPARATUS
USING THE SAME

Docket No: 9281-4578

Examiner: Carlos E. Garcia

Art Unit: 2651

Conf. No.: 9448

TRANSMITTAL

Mail Stop Amendment
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

Sir:

Attached is/are:

- Transmittal Letter; Second Supplemental Information Disclosure Statement; Form PTO-1449; cited references C1-C2.

Fee calculation:

- No additional fee is required.
 Small Entity.
 An extension fee in an amount of \$____ for a ____-month extension of time under 37 CFR § 1.136(a).
 A petition or processing fee in an amount of \$____ under 37 CFR § 1.17(____).
 An additional filing fee has been calculated as shown below:

	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Small Entity		Not a Small Entity		
					Rate	Add'l Fee	OR	Rate	Add'l Fee
Total		Minus			x \$25=			x \$50=	
Indep.		Minus			x 105=			x \$210=	
First Presentation of Multiple Dep. Claim					+\$185=			+\$370=	
					Total	\$	Total	\$	

Fee payment:

- Please charge Deposit Account No. 23-1925 in the amount of \$____ for ____.
 Payment by credit card in the amount of \$____ (Form PTO-2038 is attached).
 The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,

March 21, 2008

Date

/Gustavo Siller, Jr./

Gustavo Siller, Jr. (Reg. No. 32,305)